



COMMONWEALTH OF MASSACHUSETTS

Department of Telecommunications and Cable

1000 Washington Street, Suite 600, Boston, MA 02118

(617) 305-3580

www.mass.gov/dtc

CHARLES D. BAKER
GOVERNOR

KARYN E. POLITO
LIEUTENANT GOVERNOR

MICHAEL KENNEALY
SECRETARY OF HOUSING AND ECONOMIC
DEVELOPMENT

EDWARD A. PALLESCHI
UNDERSECRETARY

KAREN CHARLES PETERSON
COMMISSIONER

D.T.C. 21-4

November 1, 2021

Investigation by the Department on its own motion as to the propriety of the rates and charges set forth in the following tariffs: MDTC No. 3 and MDTC No. 5, each filed with the Department on March 1, 2021, to become effective April 1, 2021, by Taconic Telephone Corp. d/b/a Consolidated Communications.

SECOND SET OF INFORMATION REQUESTS OF THE DEPARTMENT OF TELECOMMUNICATIONS AND CABLE TO TACONIC TELEPHONE CORP. AND TACONIC TELCOM CORP.

Pursuant to 207 C.M.R. § 1.06(6)(c), the Department of Telecommunications and Cable ("Department") submits to Taconic Telephone Corp. and Taconic Telcom Corp. the following information requests:

Instructions

1. Unless otherwise stated, each request should be answered in writing and include: the case docket number; a reference to the request number; the name of the person responsible for the answer; and a recitation of the request.
2. Each request should be answered in writing on a separate page with a recitation of the request, a reference to the request number, the docket number of the case, and the name of the person responsible for the answer.
3. Do not wait for all answers to be completed before supplying answers. Provide the answers as they are completed.
4. These requests shall be deemed continuing so as to require supplemental responses if Taconic Telcom Corp. and Taconic Telephone Corp.'s or their witness(es) receive or generate additional information within the scope of these requests between the time of the original response and the close of the record in this proceeding.
5. The term "provide complete and detailed documentation" means: Provide all data, assumptions, and calculations relied upon. Provide the source of and basis for all data

and assumptions employed. Include all studies, reports, and planning documents from which data, estimates, or assumptions were drawn and support for how the data or assumptions were used in developing the projections or estimates. Provide and explain all supporting work-papers. Provide live Excel spreadsheets.

6. The term “document” is used in its broadest sense and includes, without limitation, writings, drawings, graphs, charts, photographs, phono-records, microfilm, microfiche, computer printouts, correspondence, press releases, handwritten and/or typed notes, records, reports, bills, checks, articles from journals and/or other sources, e-mails, SMS text messages, blog postings, RSS feeds, web pages, social media postings such as Facebook and Twitter, and/or other data compilations from which information can be obtained and all copies of such documents that bear notations or other markings that differentiate such copies from the original.
7. The term “FCC” means the Federal Communications Commission.
8. File the responses with Shonda D. Green, Secretary of the Department, by 5:00 P.M. on **November 15, 2021**.

Information Requests

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| DTC 2-1 | Refer to DTC 1-2. Please itemize the number of residential customers by Lifeline and non-Lifeline subscribers. Identify and describe any anticipated impact on Taconic’s Massachusetts revenues of the elimination of Lifeline support for voice-only service, set to take effect in December 2021. |
| DTC 2-2 | Refer to DTC 1-9. On the FY2020 Form 5941, section 2, line 17, Taconic reports \$79,915 in Massachusetts depreciation and amortization operating expenses. On Forms 5941 for FY2021 and FY2022, Taconic reports depreciation and amortization operating expenses of \$393,375 and \$178,639 respectively. Identify and describe the causes of this variation in depreciation and amortization operating expenses across these years. |
| DTC 2-3 | <p>Refer to DTC 1-9. On the FY2017, FY2018, FY2019, and FY2022 Forms 5941, Taconic reports \$0, \$278,315, \$215,419, and \$267,091 in Massachusetts carrier revenues respectively. On Forms 5941 for FY2020 and FY2021, Taconic reports Massachusetts carrier revenues of \$597,748 and \$445,140 respectively.</p> <ol style="list-style-type: none">a. Identify and describe the causes of the increase in carrier revenues in FY2020 and FY2021 compared to FY2018, FY2019, and FY2022.b. Explain the discrepancy on the FY2017 Form 5941, where Taconic revenue is reported as “wholesale revenue” of \$278,401 and not “carrier revenue” as in the other years reported. |
| DTC 2-4 | Refer to DTC 1-9. On the FY2020, FY2021, and FY2022 Forms 5941, section 2, line 14, Taconic reports \$441,665, \$264,460, and \$132,171 in Massachusetts cost-of-service expenditures respectively. Identify and describe the causes of this decrease in cost of services over these years. |

- DTC 2-5 Refer to DTC 1-9. On the FY2020, FY2021, and FY2022 Forms 5941, section 2, line 16, Taconic reports (\$14,926), \$122,324, and \$156,464 in Massachusetts selling, general, and administrative expenses respectively. On the FY2020 Form 5941, Taconic further notes net operating taxes as impacting this expenditure. Identify and describe in more detail the causes of this increase in selling, general, and administrative expenses over these years.
- DTC 2-6 Refer to DTC 1-8. Identify and describe the impact of FCC actions since 2010 and their current and future effect on Taconic's current and anticipated receipt of federal high-cost support.